

RECORDATION NO. 23150-D FILED

ALLEN & OVERY

MAR 05 '08

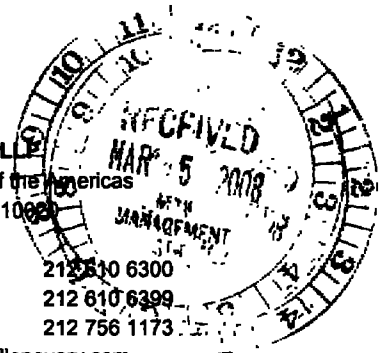
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SURFACE TRANSPORTATION BOARD

Mr. Vernon Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Allen & Overy LLP
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New York NY 10020

Tel 212 610 6300
Fax 212 610 6399
Direct line 212 756 1173
erin.thomas@allenoverly.com



Our ref EET/51231-00008 NY:3078581.4

February 28, 2008

Dear Mr. Williams:

Enclosed is an original and one counterpart of the documents described below, to be recorded pursuant to Section 11301 of Title 49 of the U.S. Code.

This document is an Amendment, a secondary document, dated February 28, 2008. The primary document to which it is connected is recorded under Recordation Number 23150-A.

The names and addresses of the parties to the enclosed documents are:

Trustee:	U.S. Bank National Association, as successor to State Street Bank and Trust Company of Connecticut 225 Asylum Street, 23 rd Floor Hartford, Connecticut 06103
Lender:	AIG/ FP Funding (Cayman) Limited c/o Maples and Calder P.O. Box 309 Ugland House South Church Street Georgetown, Grand Cayman Cayman Islands KY1-1104

A description of the equipment covered by the documents follows:

Railcars within the various series described in Schedules A and B.

A fee of \$35.00 is enclosed.

Allen & Overy LLP is a limited liability partnership registered in England and Wales with registered number OC306763. It is regulated by the Solicitors Regulation Authority of England and Wales. Allen & Overy LLP is a multi-jurisdictional law firm with lawyers admitted to practice in a variety of jurisdictions. A list of the members of Allen & Overy LLP and their professional qualifications is open to inspection at its registered office, One Bishops Square, London, E1 6AQ and at the above address. The term partner is used to refer to a member of Allen & Overy LLP or an employee or consultant with equivalent standing and qualifications.

Allen & Overy LLP or an affiliated undertaking has an office in each of: Amsterdam, Antwerp, Bangkok, Beijing, Bratislava, Brussels, Budapest, Dubai, Düsseldorf, Frankfurt, Hamburg, Hong Kong, London, Luxembourg, Madrid, Mannheim, Milan, Moscow, New York, Paris, Prague, Riyadh (associated office), Rome, Shanghai, Singapore, Tokyo and Warsaw.

A short summary of the document to appear in the index follows:

Amendment to a Memorandum of Loan and Security Agreement with Recordation Number 23150-A, dated September 27, 2000, and covering railcars with the various series described in Schedules A and B.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'E E Thomas', written in a cursive style.

Erin E. Thomas
Associate

MAR 05 '08

2-23 PM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF AMENDMENT TO MEMORANDUM OF LOAN AND SECURITY AGREEMENT

This Memorandum of Amendment to Memorandum of Loan and Security Agreement with Recordation Number 23150-A is made and entered into as of February 28, 2008, by and between U.S. BANK NATIONAL ASSOCIATION, as successor to State Street Bank and Trust Company of Connecticut, not in its individual capacity, but solely as Trustee (hereinafter "Trustee") and AIG-FP FUNDING (CAYMAN) LIMITED (hereinafter "Lender") respecting the Loan and Security Agreement (RAIL-2000-COM) (hereinafter "Loan Agreement") dated as of September 27, 2000, between Trustee and Lender.


Pursuant to the provisions of the Loan Agreement, Trustee and Lender hereby affirm and acknowledge that:

1. Trustee has agreed to grant the Lender a first priority security interest in the Replacement Items of Equipment described in Schedule A attached hereto and the Lender has agreed to release its security interest in the Items of Equipment described in Schedule B hereto and such discharged Items of Equipment are no longer deemed Items of Equipment for any purpose, subject to the terms defined in the Loan Agreement.
2. Lender and Trustee further acknowledge and affirm that this Memorandum of Amendment to Memorandum of Loan and Security Agreement is not a summary of the Loan Agreement nor a complete recitation of the terms and provisions thereof. Accordingly, Lender and Trustee hereby agree that in the event of a conflict between this Memorandum of Amendment to Memorandum of Loan and Security Agreement and the provisions of the Loan Agreement, the provisions of the Loan Agreement, as the case may be, shall control.
3. This Memorandum of Amendment to Memorandum of Loan and Security Agreement is being recorded with the Surface Transportation Board pursuant to 49 U.S.C. §11301.
4. This Memorandum of Amendment to Memorandum of Loan and Security Agreement is being recorded with the Registrar General of Canada pursuant to Section 105 of the Canada Transportation Act.

IN WITNESS WHEREOF, each of the parties hereto, pursuant to due corporate authority, has caused this Memorandum of Amendment to Memorandum of Loan and Security Agreement to be duly executed in its corporate name by its officers, thereunto duly authorized, all as of the date first written above.

TRUSTEE:

U.S. BANK NATIONAL
ASSOCIATION

By: 

Name: Susan C. Merker
Vice President

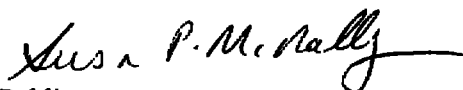
Title: _____

STATE OF Connecticut)

) SS:

COUNTY OF Hartford)

On this 15th of February, 2008, before me personally appeared Susan C. Merker,
to me personally known, who being duly sworn, state that she is Vice President of
U.S. BANK NATIONAL ASSOCIATION, that said instrument was signed on behalf of said
corporation by authority of its board of directors, and he acknowledged that the execution of the
foregoing instrument was the free act and deed of said corporation.

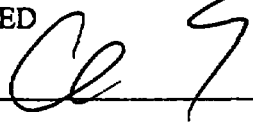

Notary Public

My Commission expires

SUSAN P. McNALLY
Notary Public - Connecticut
My Commission Expires Mar. 31. 2010

LENDER:

AIG-FP FUNDING (CAYMAN)
LIMITED

By: 

Name: Christian Toft


Title: Authorized Signatory

STATE OF CONNECTICUT)

) SS: Wilton

COUNTY OF FAIRFIELD)

On this 28th of February 2008, before me personally appeared
Christian Toft, to me personally known, who being duly sworn, state that he is
Authorized Signatory of AIG-FP FUNDING (CAYMAN) LIMITED, that said instrument
was signed on behalf of said corporation by authority of its board of directors, and he acknowledged
that the execution of the foregoing instrument was the free act and deed of said corporation.


Notary Public

My Commission expires

AMIE MELESHKEVICH
NOTARY PUBLIC
MY COMMISSION EXPIRES NOV. 30, 2012

Schedule A**REPLACEMENT ITEMS**

Car Mark	Car Type	Built Date	CC #
KPLX 005033	Coal	2003	683378
KPLX 005034	Coal	2003	683379
KPLX 005035	Coal	2003	683380
KPLX 005036	Coal	2003	683381
AGHX 096023	Hopper	2003	688110
NAHX 101027	Hopper	2003	683726
NAHX 101028	Hopper	2003	683727
NAHX 101029	Hopper	2003	683728
NAHX 101030	Hopper	2003	683729
NAHX 101031	Hopper	2003	683730
NAHX 101032	Hopper	2003	683731
NAHX 101033	Hopper	2003	683732
NAHX 101034	Hopper	2003	683733
NAHX 101035	Hopper	2003	683734
NAHX 101036	Hopper	2003	683735
NAHX 101037	Hopper	2003	683736

Schedule B

ITEMS TO BE REPLACED

Car Mark	Car Type	Built Date	CC #
NATX 250165	Tank	1997	325284
CWEX 006019	Coal Gondola	1997	381102
CWEX 006019	Coal Gondola	1997	381102
CWEX 006109	Coal Gondola	1997	381192
CWEX 006109	Coal Gondola	1997	381192
CWEX 007008	Coal Gondola	1997	381206
CWEX 007086	Coal Gondola	1997	381284
CWEX 007086	Coal Gondola	1997	381284
CWEX 007114	Coal Gondola	1997	381312
CWEX 007114	Coal Gondola	1997	381312
CWEX 008022	Coal Gondola	1997	383057
CWEX 008119	Coal Gondola	1997	383154
CWEX 008124	Coal Gondola	1997	383159
CWEX 008125	Coal Gondola	1997	383160
CWEX 008132	Coal Gondola	1997	383167
CWEX 008177	Coal Gondola	1997	383212
CWEX 008195	Coal Gondola	1997	383230
NATX 250082	Tank	1997	325201
NATX 250082	Tank	1997	325201
CWEX 7044	Coal Gondola	1997	381242
UCEX 098076	Coal Gondola	1997	385456
UCEX 98055	Coal Gondola	1997	385435

UCEX 98083	Coal Gondola	1997	385463
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MEMORANDUM OF AMENDMENT TO MEMORANDUM OF LOAN AND SECURITY AGREEMENT

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Pursuant to the provisions of the Loan Agreement, Trustee and Lender hereby affirm and acknowledge that:

1. Trustee has agreed to grant the Lender a first priority security interest in the Replacement Items of Equipment described in Schedule A attached hereto and the Lender has agreed to release its security interest in the Items of Equipment described in Schedule B hereto and such discharged Items of Equipment are no longer deemed Items of Equipment for any purpose, subject to the terms defined in the Loan Agreement.
2. Lender and Trustee further acknowledge and affirm that this Memorandum of Amendment to Memorandum of Loan and Security Agreement is not a summary of the Loan Agreement nor a complete recitation of the terms and provisions thereof. Accordingly, Lender and Trustee hereby agree that in the event of a conflict between this Memorandum of Amendment to Memorandum of Loan and Security Agreement and the provisions of the Loan Agreement, the provisions of the Loan Agreement, as the case may be, shall control.
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TRUSTEE:

U.S. BANK NATIONAL
ASSOCIATION

By: 

Name: Susan C. Merker
Vice President

Title: _____

STATE OF Connecticut)

) SS:

COUNTY OF Hartford)

On this 15th of February, 2008, before me personally appeared Susan C. Merker,
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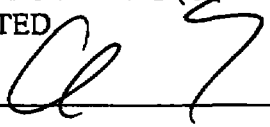

Notary Public

My Commission expires

SUSAN P. McNALLY
Notary Public - Connecticut
My Commission Expires Mar. 31, 2010

LENDER:

AIG-FP FUNDING (CAYMAN)
LIMITED

By: _____

Name: Christian Toft

Title: Authorized Signatory

STATE OF CONNECTICUT)

) SS: Wilton

COUNTY OF FAIRFIELD)

On this 28th of February 2008, before me personally appeared
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was signed on behalf of said corporation by authority of its board of directors, and he acknowledged
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Notary Public

My Commission expires

AMIE MELESHKEWICH
NOTARY PUBLIC
MY COMMISSION EXPIRES NOV. 30, 2008

Schedule A

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